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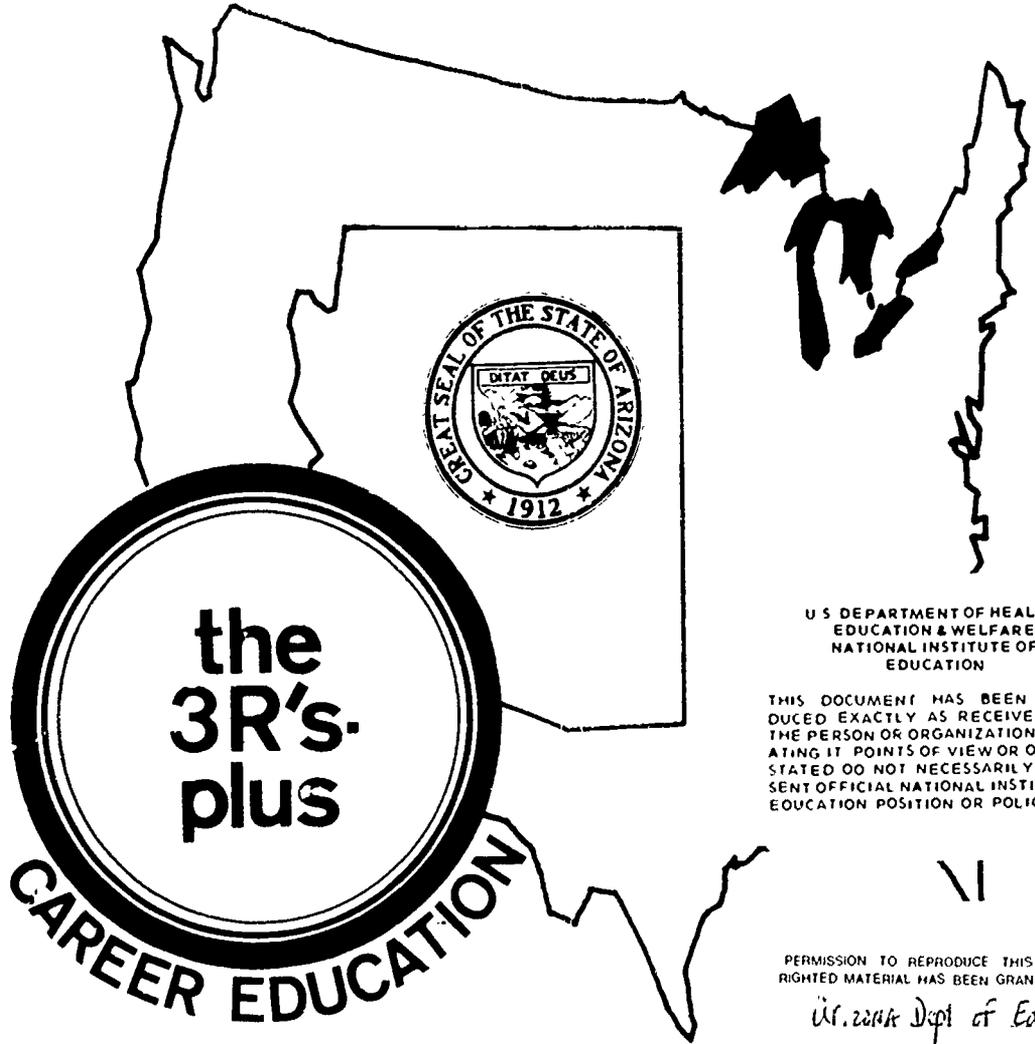
ABSTRACT

The test packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The test packet contains both pretests and post-tests for lessons 1 through 12. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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# TEST PACKET ACCOUNTING CLERK GUIDE - PART 1

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Arizona Department of Education  
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CE005312

TEST PACKET

VT-102-091

LESSON ONE

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.


- a. Performs repetitive tasks
- b. Follows strict procedures
- c. Markets products and services
- d. Lifts and carries office machines
- e. Advances to full charge bookkeeper
- f. Stands and walks while performing work
- g. Computes the payroll and payroll taxes
- h. Prepares monthly statements for customers
- i. Experiences a great deal of close eye work
- j. Reads, writes, and types routine correspondence
- k. Schedules work activities for other office personnel
- l. Obtains and verifies source documents containing financial data

2. Write the account titles from the list below in the space provided under the correct account classification.

- |                                      |                       |
|--------------------------------------|-----------------------|
| Cash                                 | Office Equipment      |
| Delivery Equipment                   | Machinery             |
| Tom Lambert's Garage (creditor)      | Land                  |
| Office Furniture                     | Automobile            |
| Factory Building                     | U.S. Government Bonds |
| Paul Franklin, Capital               | Tom Lee, Capital      |
| Bell Telephone Company               | Cleaning Supplies     |
| Arizona Wholesale Company (creditor) |                       |

2. (Continued)

Assets

Liabilities

Capital

3. List the five steps used in preparing a balance sheet.

a.

b.

c.

d.

e.

4. Prepare a balance sheet for John's Swimming Pool Service. Use the date March 1 of the current year. The following are the assets and the liabilities of John's Swimming Pool service, owned and operated by John Simms.

Assets

Cash	\$ 844.00
Truck	2,266.00
Office Equipment	480.00
Pool Cleaning Equipment	2,660.00

Liabilities

Tom Lambert's Garage	110.00
National Pool Company	785.00

LESSON ONE

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.


- a. Takes dictation
- b. Sits at a desk while working
- c. Works with unstructured tasks
- d. Ships and receives merchandise
- e. Operates telephone switchboard
- f. Uses the adding machine as a tool
- g. Performs tasks of small sequences
- h. Receives a period of paid vacation
- i. Prepares reports at certain intervals
- j. Works inside and outside an office
- k. Works an average of 40 hours per week
- l. Records cash receipts and payments in chronological order

2. Classify each of the following account titles by writing the word asset, liability, or capital in the right-hand column.

<u>Account Title</u>	<u>Classification</u>
Johnson Supply Company (creditor)	
Delivery Equipment	
Cash	
Wilson Equipment Company (creditor)	
Truck	
Lawn Equipment	

2. (Continued)

Office Equipment

Pool Cleaning Equipment .

Tom Lambert's Garage (creditor)

Jane Thompson, Capital

Furniture and Fixtures

Cleaning Supplies

Tom Fry, Capital

Office Supplies

Land

3. List the five steps used in preparing a balance sheet.

a.

b.

c.

d.

e.

4. Prepare a balance sheet for the Johnson Delivery Service dated May 1 of the current year. The following are the assets and the liabilities of the Johnson Delivery Service, owned and operated by Fred Johnson.

Assets

Cash	\$ 635.10
Office Supplies	112.40
Truck	2,250.00
Office Equipment	400.00

Liabilities

Dallas Office Supply Company	\$ 214.00
Auto Finance Company	" 860.00
Bob Mack (creditor)	160.00

LESSON TWO

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. List the four steps used in recording an opening entry.
  - a.
  - b.
  - c.
  - d.
  
2. Record the opening entry from the following balance sheet in the general journal. Use May 1 of the current year as the date of the entry.

*Pepe's Poodle Parlor*  
*Balance Sheet*  
*May 1, 19--*

Assets		Liabilities	
Cash	15000	Animal Supply Co.	12500
Supplies	17000	Public Utility Co.	5400
Furniture	36700	L.A. Pet Products	89600
Equipment	256000	Total Liabilities	107500
<i>Capital</i>			
		James Thompson, Cap.	217200
Total Assets	324700	Total Liab. and Cap.	324700

LESSON TWO

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

1. List the four steps used in recording the opening entry.

a.

b.

c.

d.

2. Record the opening entry from the following balance sheet in the general journal. Use July 1 of the current year as the date of entry.

*White's Cooling and Heating Service*

*Balance Sheet*

*July 1, 19--*

<i>Assets</i>		<i>Liabilities</i>	
<i>Cash</i>	<i>426.00</i>	<i>Deans Wholesale Co.</i>	<i>329.00</i>
<i>Supplies</i>	<i>72.00</i>	<i>City Auto Dealer</i>	<i>2,136.47</i>
<i>Equipment</i>	<i>751.39</i>	<i>Total Liabilities</i>	<i>2,565.47</i>
<i>Office Equipment</i>	<i>427.00</i>		
<i>Truck</i>	<i>3,500.00</i>	<i>Capital</i>	
		<i>Thomas White, Capital</i>	<i>2,181.92</i>
<i>Total Assets</i>	<i>5,181.39</i>	<i>Total Liab. and Cap.</i>	<i>5,181.39</i>

LESSON THREE

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. Define the ledger and explain its purpose.
  - a. Definition:
  - b. Purpose:
  
2. Explain the function of the chart of accounts.
  
3. List and sequence the five steps used in posting an opening entry.
  - a.
  - b.
  - c.
  - d.
  - e.
  
4. Post the following opening entry to the general ledger.

GENERAL JOURNAL

Page 4

Date	Account Title	Post Ref.	Debit	Credit
Mar 1	Bank		4728.00	
	Office Supplies		564.00	
	Furniture and Fixtures		5457.00	
	Automobile		2370.00	
	John's Plumbing Co.			105.00
	Walter's Hardware Co.			1793.00
	Gina Lee Co.			1236.00
	Mary Westwood, Capital			6415.00
	March 1 Balance Sheet			

Mary Western Real EstateChart of Accounts

<u>(1) Assets</u>	<u>Account Number</u>	<u>(2) Liabilities</u>	<u>Account Number</u>
Cash	11	John's Plumbing Co.	21
Office Supplies	12	Fisher Wholesale Furniture Co.	22
Furniture and Fixtures	13	Auto Loan Co.	23
Automobile	14		
		<u>(3) Capital</u>	<u>Account Number</u>
		Mary Western, Capital	31

LESSON THREE

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

1. Define and explain the purpose of the ledger.
  - a. Definition:
  - b. Purpose:
2. Explain the function of the chart of accounts.
3. List and sequence the five steps used in posting opening entry.
  - a.
  - b.
  - c.
  - d.
  - e.
4. Post the opening entry to the general ledger.

GENERAL JOURNAL

Page 6

Date	Account Title	Post. Ref.	Debit	Credit	
June 1	Cash		95000		1
	Automobile		340000		2
	Office Furniture		98700		3
	Office Machines		62500		4
	Office Supplies		17300		5
	Thompson Furniture Co.			46300	6
	Public Utility Co.			6200	7
	Auto Sales and Service			14300	8
	James Russell, Capital			546700	9
	June 1 Balance Sheet				10
					11

James Russell Insurance

Chart of Accounts

<u>(1) Assets</u>	<u>Account Number</u>	<u>(2) Liabilities</u>	<u>Account Number</u>
Cash	11	Thompson Furn. Co.	21
Automobile	12	Public Utility Co.	22
Office Furniture	13	Auto Sales and	
Office Machines	14	Service	23
Office Supplies	15		

<u>(3) Capital</u>	<u>Account Number</u>
--------------------	---------------------------

James Russell, Capital 31

## LESSON FOUR

NAME \_\_\_\_\_

## PRETEST

DATE \_\_\_\_\_

Sara Johnson operates a real estate business. Her ledger contains the following accounts:

Cash	Auto Sales and Repair (creditor)
Office Supplies	Public Utility Company (creditor)
Office Furniture	Office Supply and Equipment (creditor)
Office Machines	Sara Johnson, Capital
Library	
Automobile	

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Purchased a reference book for the library. Paid cash.
2. Purchased a new adding machine for the office. Paid cash.
3. Paid cash to Public Utility Company for amount owed.
4. Received cash from sale of old adding machine.
5. Paid cash to Office Supply and Equipment for amount owed.
6. Paid cash for order of personalized office stationery received today.
7. Paid cash to Auto Sales and Repair in part payment of the amount owed.
8. Received a personal check from Mrs. Johnson as an additional investment in the business.

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Library	Assets	x		x	
	Cash	Assets		x		x
2						
3						
4						
5						
6						
7						
8						

## LESSON FOUR

NAME \_\_\_\_\_

## POSTTEST

DATE \_\_\_\_\_

Mr. Richard Williams operates an insurance agency. His ledger contains the following balance sheet accounts:

Cash	City Supply Company (creditor)
Automobile	Professional Answering Service
Office Supplies	(creditor)
Office Machines	Public Utility Company (creditor)
Furniture and	Star Garage (creditor)
Fixtures	Richard Williams, Capital

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Received \$700 from Richard Williams, the owner, as an additional investment in the business
2. Received \$25 from sale of old typewriter
3. Paid \$300 for a new typewriter
4. Paid \$65 to Star Garage for repair of automobile
5. Paid \$35 to Public Utility Company
6. Paid \$40 for stationery supplies
7. Paid \$45 to Professional Answering Service for phone answering service
8. Received \$60 from sale of old office couch
9. Paid \$125 for new desk for office

POSTTEST (Continued)

Lesson 4

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Richard Williams, Capital	Capital		x	x	
2						
3						
4						
5						
6						
7						
8						
9						

LESSON FIVE

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

Alex Parkhill owns a real estate agency. His ledger contains the following accounts:

Cash	Alex Parkhill, Capital
Office Supplies	Sales Commissions Income
Office Machines	Advertising Expense
Furniture & Fixtures	Rent Expense
Cummings Office Supply and Equipment (creditor)	Telephone Expense
Johnson's Plumbing (creditor)	Utilities Expense

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Paid \$175 cash for this month's rent
2. Paid \$24 cash for advertisement in local newspaper
3. Received \$400 cash for commission from sale of house
4. Received \$200 cash for commission from sale of property
5. Paid \$56 cash for telephone bill
6. Paid \$125 cash for new sign on office building
7. Received \$429 for commission from sale of apartment building
8. Paid \$35 cash for gas and electric bill
9. Paid \$7 cash for water bill

PRETEST (Continued)

Lesson 5

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Rent Expense	Expense	x		x	
	Cash	Asset		x		x
2						
3						
4						
5						
6						
7						
8						
9						

LESSON FIVE

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

Instructions: Refer to the T accounts shown below. For each problem write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. 

<u>Cash</u>	
40.00	
<u>Office Furniture</u>	
	40.00

2. 

<u>Office Machines</u>	
150.00	
<u>Cash</u>	
	150.00

3. 

<u>Cash</u>	
200.00	
<u>Sales Income</u>	
	200.00

4. 

<u>Rent Expense</u>	
175.00	
<u>Cash</u>	
	175.00

5. 

<u>Jay's Garage (creditor)</u>	
120.00	
<u>Cash</u>	
	120.00

6. 

<u>Telephone Expense</u>	
38.00	
<u>Cash</u>	
	38.00

7. 

<u>Cash</u>	
1000.00	
<u>Carolyn Reed,</u>	
	tal 1000.00

8. 

<u>Cash</u>	
270.00	
<u>Delivery Income</u>	
	270.00

9. 

<u>Public Utility Co.</u>	
47.00	
<u>Cash</u>	
	47.00

10. 

<u>Office Furniture</u>	
85.00	

<u>Cash</u>	
85.00	

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Office Furniture	Asset		x		x
2						
3						
4						
5						
6						
7						
8						
9						

LESSON SIX

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. Write the definitions for the following accounting terms.
  - a. Accounting equation
  - b. Source document
  - c. Double-entry accounting
  - d. Liability
  - e. Debit side
  - f. Posting
  - g. Income
  - h. Capital
  - i. Journal
  - j. Special journal
  - k. Accounting
  - l. Chart of accounts
  - m. Memorandum entry
  - n. Cash journal

2. Christine Thompson owns and operates a real estate firm. Her ledger contains the following accounts:

Cash	Commissions Income
Automobile	Advertising Expense
Office Furniture	Automobile Expense
Office Machines	Miscellaneous Expense
Office Supplies	Rent Expense
Frost Office Supply and Equipment (creditor)	Utility Expense
City Auto Finance Co.	
Christine Thompson, Capital	

- a. Record the following transactions on page 8 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 76. All payments were made by check. Number all checks beginning with 3025.

The cash balance on February 1 was \$542.

- Feb. 1 Paid cash, \$200, for rent of office for February.
- 2 Paid cash, \$20, for advertising in newspaper.
- 5 Sold old office desk; received cash, \$70.
- 5 Received cash, \$200, as commission from renting a house.
- 5 Received cash, \$750, as commission from selling a house.
- 6 Paid cash, \$325, for new office desk.
- 6 Paid cash, \$100, for new office chair.
- 7 Paid cash, \$112, to City Auto Finance Company for amount owed.
- 9 Received cash, \$168, as commission for renting a house.
- 16 Paid cash, \$14, for oil change and gas for automobile.

- 16 Paid cash, \$67, for amount owed to Frost Office Supply and Equipment.
  - 23 Paid cash, \$16, for renewal of magazine subscriptions for office.
  - 26 Received cash, \$350, as commission from sale of land.
  - 28 Paid cash, \$65, for utility bill for February.
  - 28 Received from Christine Thompson, the proprietor, \$500, as an additional investment in the business.
- b. Foot the journal. Prove the equality of the debits and credits.
  - c. Prove cash. The checkbook balance February 28 was \$1661.
  - d. Total and rule the journal.

LESSON SIX  
POSTTEST

NAME \_\_\_\_\_  
DATE \_\_\_\_\_

1. Write the definitions for the following accounting terms.
  - a. Balance sheet
  - b. Journalizing
  - c. Footings
  - d. Creditor
  - e. Credit side
  - f. Account balance
  - g. Expense
  - h. Proprietor
  - i. Opening entry
  - j. Single-entry accounting
  - k. Asset
  - l. Opening an account
  - m. Ledger
  - n. Proving cash

2. Frank Taylor owns and operates a barber shop. His ledger contains the following accounts:

Cash	Income
Shop Supplies	Advertising Expense
Shop Equipment	Miscellaneous Expense
Wilson Linen Supply (creditor)	Rent Expense
Thompson Uniform Co. (creditor)	Wages Expense
Frank Taylor, Capital	Utilities Expense

- a. Record the following transactions on page 4 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 175. All payments were made by check. Number all checks beginning with 1450.

The cash balance on March 1 was \$736.

- March 2 Paid cash, \$675, for weekly wages.
- 2 Received and deposited cash, \$1250, for income from the week.
- 5 Paid cash, \$400, for monthly rent.
- 6 Paid cash to Thompson Uniform Co., \$52, for monthly smock rental.
- 6 Paid cash to Wilson Linen Co., \$164, for monthly linen service.
- 8 Paid cash, \$17, for magazine subscriptions.
- 9 Paid cash, \$675, for weekly wages.
- 9 Received and deposited cash, \$1200, for income from the week.
- 12 Paid cash, \$200, for new equipment.

- 14 Bought supplies and paid cash, \$553.
  - 15 Paid cash, \$4, for newspaper for month.
  - 16 Paid cash, \$675, for weekly wages.
  - 16 Received and deposited cash, \$1,234, for income for the week.
  - 23 Paid cash, \$675, for weekly wages.
  - 23 Received and deposited cash, \$962, for income for the week.
  - 26 Paid cash, \$28, for advertising in newspaper.
  - 30 Paid cash, \$675, for weekly wages.
  - 30 Paid cash, \$96, for utilities for March.
  - 30 Received and deposited cash, \$1,208, for income for the week.
- b. Foot each of the columns in the cash journal.  
Prove the equality of debits and credits.
- c. Prove cash. The cash balance on March 31 was \$1701.
- d. Total and rule the journal.

LESSON SEVEN

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. List the four steps used in posting a cash journal.
  - a.
  - b.
  - c.
  - d.
  
2. The cash journal for the Thomas Phillips Realty Agency appears on the following page. The ledger for the agency is also given.
  - Instructions:
    - a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.
    - b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.

CASH JOURNAL

1	2	3	4	5
Cash Debit	General Debit	Date	Account Title	No.
		1	Balance on hand \$2170.00	109
10000		2	Office Furniture	541
	30000	3	Heat Expenses	542
	12500	3	City Auto Finance	
		3	Johann's Office Supplies and Equipment	543
	4500			110
12000				111
30000		7	Advertising Expenses	544
	23000	11		112
50000		15	Ray Johnson's Plumbing	545
	30000	16		113
20000		18	Office Supplies	546
	4000	18		114
60000		18	Automobile Expenses	547
	6500	22		548
	3000	25		115
150000		29		116
60000		30	Utilities Expenses	549
	10500			
392000	124000	30	Totals	
				10000
				382000
				124000



GENERAL LEDGER

*Cash*

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>2170 00</i>				

*Automobile*

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>4500 00</i>				

*Office Furniture*

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>850 00</i>				

*Office Machines*

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>700 00</i>				

GENERAL LEDGER

*Office Supplies*

ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>175.00</i>				

*City Auto Finance*

ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>2000.00</i>

*Johnson's Office Supply and Equipment*

ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>4500</i>

*Roy Samson's Plumbing*

ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>June 1</i>	<i>Balance</i>	<i>J1</i>	<i>675.00</i>

GENERAL LEDGER

*Thomas Philliss, Capital*

ACCOUNT NO 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				June 1	Balance	J1	5675.00

*Commissions Income*

ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Advertising Expense*

ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Automobile Expense*

ACCOUNT NO 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

GENERAL LEDGER

*Miscellaneous Expense*

ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Rent Expense*

ACCOUNT NO. 54

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Utilities Expense*

ACCOUNT NO. 55

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO. \_\_\_\_\_

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

LESSON SEVEN

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

1. List the four steps used in posting a cash journal.

a.

b.

c.

d.

2. The cash journal for Dr. Peter Franklin appears on the following page. The ledger is also given.

Instructions:

a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.

b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.



GENERAL LEDGER

*Cash*

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>625.00</i>				

*Library*

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>500.00</i>				

*Medical Equipment and Tools*

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>10,000.00</i>				

*Medical Supplies*

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>650.00</i>				

GENERAL LEDGER

*Office Equipment*

ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>Feb</i>		<i>J1</i>	<i>1700.00</i>				

*Office Furniture*

ACCOUNT NO. 16

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>195-</i> <i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>2300.00</i>				

*Supplies*

ACCOUNT NO. 17

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>195-</i> <i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>400.00</i>				

*City Hospital Supply and Equipment*

ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>195-</i> <i>Feb. 1</i>	<i>Balance</i>	<i>J1</i>	<i>4000.00</i>

GENERAL LEDGER

*Doctor's Drug and Supply Co*

ACCOUNT NO 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>Feb. 1</i>	<i>Balance f</i>		<i>430.00</i>

*Professional Answering Service*

ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>Feb. 1</i>	<i>Balance f</i>		<i>5000</i>

*Peter Franklin, Capital*

ACCOUNT NO 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Fees Income*

ACCOUNT NO 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

GENERAL LEDGER

*Miscellaneous Expense*

ACCOUNT NO 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Rent Expense*

ACCOUNT NO 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

*Salaries Expense*

ACCOUNT NO 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO \_\_\_\_\_

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT



LESSON EIGHT

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. Circle the correct response to the following question:  
Which one of the following describes the function of the trial balance?
  - a. Summarizes the financial condition of a business
  - b. Reports the income, expenses and net income or loss for a business
  - c. Shows how the cash balance of a business agrees with the bank balance
  - d. Proves the equality of the debits and credits in the ledger
  
2. List the five steps used in preparing a trial balance.
  - a.
  
  - b.
  
  - c.
  
  - d.
  
  - e.
  
3. Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.
  - a.
  
  
  
  
  
  
  - b.

d.

e.

f.

g.

4. The ledger accounts for Walter Jackson's Insurance Agency are on the following pages:

Instructions:

- a. Foot the ledger accounts.
- b. Prove the cash account. The bank balance according to the checkbook on June 30 is \$3094. There are no outstanding checks or deposits.
- c. Prepare a trial balance dated June 30 of the current year.

GENERAL LEDGER

*Cash*

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	1702.00	June 30			
30		CG3	2800.00			CG3	1408.00

*Library*

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1		J1	185.00				

*Office Equipment*

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	375.00				
18		CG3	250.00				

*Office Furniture*

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	570.00				

GENERAL LEDGER

*Office Supplies*

ACCOUNT NO. 15

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<sup>19--</sup> June 1	Balance	J1	120 00				
21		Q3	36 00				

*City Auto Lease Corp.*

ACCOUNT NO. 31

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<sup>19--</sup> June 15		Q3	125 00	<sup>19--</sup> June 1	Balance	J1	1000 00

*Walter Jackson, Capital*

ACCOUNT NO. 31

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
				<sup>19--</sup> June 1	Balance	J1	1452 00

*Commissions Income*

ACCOUNT NO. 41

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
				<sup>19--</sup> June 30		Q3	2800 00

GENERAL LEDGER

*Advertising Expense*

ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 15		Q3	75 00				

*Automobile Expense*

ACCOUNT NO. 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 29		Q3	05 00				

*Miscellaneous Expense*

ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 7		Q3	40 00				
22		Q3	22 00				

*Rent Expense*

ACCOUNT NO. 54

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 1		Q3	200 00				

GENERAL LEDGER

*Salaries Expense*

ACCOUNT NO. 55

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 15</i>		<i>Q3</i>	<i>250.00</i>				
<i>29</i>		<i>Q3</i>	<i>250.00</i>				

*Utilities Expense*

ACCOUNT NO. 56

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>June 29</i>		<i>Q3</i>	<i>95.00</i>				

ACCOUNT NO. \_\_\_\_\_

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO. \_\_\_\_\_

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT





LESSON EIGHT

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

1. Circle the correct response to the following questions:  
Which one of the following describes the function of the trial balance?
  - a. Lists creditors' accounts and balances owed by the business
  - b. Proves the equality of the debits and credits in the ledger
  - c. Reports the charges to a customers' account, the payments by the customer, and the amount due the business
  - d. Shows the balances of the balance sheet accounts
  
2. List the five steps used for preparing a trial balance.
  - a.
  
  - b.
  
  - c.
  
  - d.
  
  - e.
  
3. Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.
  - a.
  
  
  
  
  
  
  
  - b.
  
  
  
  
  
  
  
  - c.

d.

e.

f.

g.

4. The ledger accounts for Thompson's Lawn Service are given on the following pages:

Instructions:

- a. Foot the ledger accounts.
- b. Prove the cash account. The bank balance according to the checkbook on June 29 is \$1033. There are no outstanding checks or deposits.
- c. Prepare a trial balance dated June 29 of the current year.



GENERAL LEDGER

*Field's Hardware Store*

ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>19-- June 4</i>		<i>Q2</i>	<i>17500</i>	<i>19-- June 1</i>	<i>Balance</i>	<i>J1</i>	<i>17500</i>

*Morrison's Nursery*

ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
<i>19-- June 15</i>		<i>Q2</i>	<i>300.00</i>	<i>19-- June 1</i>	<i>Balance</i>	<i>J1</i>	<i>300.00</i>

*James Thompson, Capital*

ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>19-- June 1</i>	<i>Balance</i>	<i>J1</i>	<i>17500</i>

*Service Fees*

ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				<i>19-- June 29</i>		<i>Q2</i>	<i>3467.00</i>

GENERAL LEDGER

*Automobile Expense*

ACCOUNT NO. 51

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<sup>19--</sup> June 28		CJ2	82.00				

*Miscellaneous Expense*

ACCOUNT NO. 52

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<sup>19--</sup> June 4		CJ2	3.50				
8		CJ2	20.50				
21		CJ2	3.00				

*Supplies Expense*

ACCOUNT NO. 53

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<sup>19--</sup> June 1			146.00				
8			135.00				
15			154.00				
22			124.00				
29			141.00				

*Wages Expense*

ACCOUNT NO. 54

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
<sup>19--</sup> June 15			600.00				
29			600.00				





LESSON NINE

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. Instructions:

Complete the following:

a. List a function of a work sheet.

b. List three major sections of the debit and credit columns of the work sheet.

(1)

(2)

(3)

c. Describe a function of each major debit and credit section of the work sheet.

(1)

(2)

(3)

2. Instructions:

Describe one function of the income statement and one function of the balance sheet.

a. Income Statement -

b. Balance Sheet -

LESSON NINE

NAME \_\_\_\_\_

POSTTEST

DATE \_\_\_\_\_

1. Instructions:

Complete the following:

a. List a function of a work sheet.

b. List three major sections of the debit and credit columns of the work sheet.

(1)

(2)

(3)

c. Describe a function of each major debit and credit section of the work sheet.

(1)

(2)

(3)

2. Instructions:

Describe one function of the income statement and one function of the balance sheet.

a. Income Statement -

b. Balance Sheet -

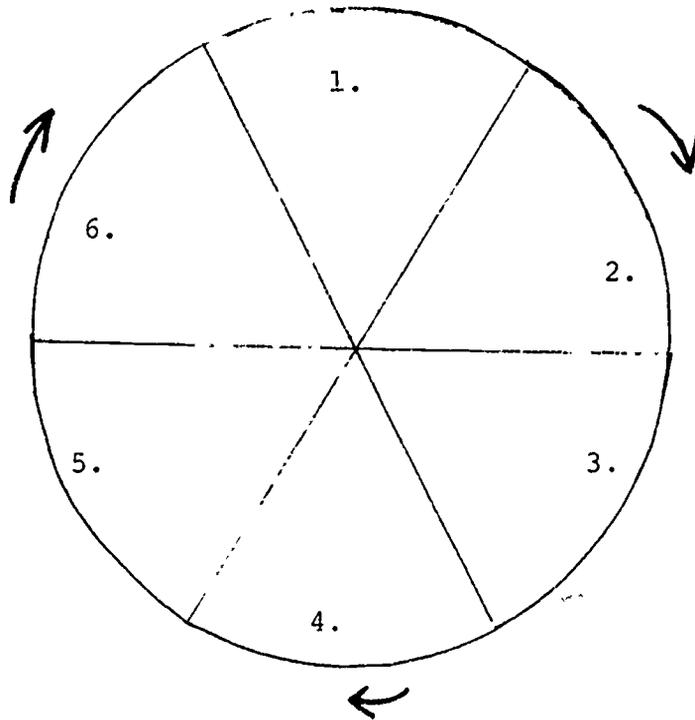
LESSON TEN

NAME \_\_\_\_\_

PRETEST

DATE \_\_\_\_\_

1. List two needs for closing entries.
  - a.
  - b.
2. List a function of the post-closing trial balance.
- 3.



LESSON TEN  
POSTTEST

NAME \_\_\_\_\_

DATE \_\_\_\_\_

1. List two needs for closing entries.
  - a.
  - b.
2. List a function of the post-closing trial balance.
3. List the six steps in the accounting cycle.

